

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ELMLEYCASTLE, BRICKLEHAMPTON + NETHERTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

Signed by the Chairman and Clerk of the meeting where approval is given:

2018/11
4. FINANCE (a) ANN. GOV. STATEMENT

Chairman

dated 17/05/2018

Clerk




Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.elmleycastle.org.uk

Section 2 – Accounting Statements 2017/18 for

ELMLEY CASTLE, BRICKLEHAMPTON + NETHERTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	32117	44275	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	13551	14101	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	24641	8672	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	5681	6718	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	20353	21504	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	44275	38826	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	44275	38826	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	NIL	NIL	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets.
		/	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

17/05/2018

I confirm that these Accounting Statements were approved by this authority on this date:

17/05/2018

and recorded as minute reference:

2018/11
4-FINANCE (b) Accounting Statements

Signed by Chairman of the meeting where approval of the Accounting Statements is given



Reconciliation for the period:

Date
1st April 2017 to Date
31/03/2018

	Current a/c *****921:		5167.22
add	Account *****398:		28304.55
add	Account *****262		2.80
	Account ****2660 Tree Fund		7903.79
less	cheques paid uncleared:		
	667 Village Hall	30.00	
	674 Worcs Calc	8.50	
	192 Tree Fund	470.00	
	194 Tree Fund	1415.05	
	199 Tree Fund	600.00	
	200 Tree Fund	30.00	
			2553.55
add	cheques rec'd not paid in:		
	payee	0.00	
	payee	0.00	
	payee	0.00	
	payee	0.00	0.00
equ	balance C/F		38824.81

Opening Balance	44274.52
Add receipts for period	22772.62
Less payments for period	28222.33
Equ closing balance	38824.81

Explanation of variances – pro forma

Name of smaller authority: ELMLEY CASTLE, BRICKLEHAMPTON & NORTHERTON PARISH COUNCIL
 County area (local councils and parish meetings only): WORCS

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	13,551	14,101	550	4	N/A
Box 3 Total other receipts	24,641	8,672	15,969	65	16/17 = £10,000 BEQUEST 11,530 Tree Fund. Against 17/18 = £3,800 New Homes Bonus 1,987 VAT Refund = £15,743.
Box 4 Staff costs	5,681	6,718	1,037	18	Adjustment to clerks. Working hours following 12 month review of work-load
Box 5 Loan interest/ capital repayments	0	0			N/A
Box 6 All other payments	20,353	21,504	1,151	6	N/A
Box 9 Total fixed assets & long term investments & assets	NIL	NIL			
Box 10 Total borrowings	NIL	NIL			
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: £7,904 - Tree Fund £8,000 Playground / tree maintenance £6,000 Legal Reserve £2,000 Election Reserve £3,216 Balance from Bequest £3,000 General Running Reserve				

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: ELMLEY CASTLE, BRICKLESHAMPTON + NETHERTON
PARISH COUNCIL

County Area (local councils and parish meetings only): WORCS

On behalf of the smaller authority, I confirm that the dates set for the period for the
exercise of public rights are as follows:

Commencing on MONDAY 4th June 2018

and ending on FRIDAY 13 JULY 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive
and must include the first 10 working days of July 2018.

We have suggested the following dates: Monday 4 June – Friday 13 July 2018.

The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August
2018.)

Signed: 

Role: CLERK / RFD

PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH
THE AGAR AND OTHER REQUESTED DOCUMENTATION

Annual Internal Audit Report 2017/18

ELMLEY CASTLE, BRICKLEHAMPTON + NETHERTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.			N/A
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

22/05/2018

Name of person who carried out the internal audit

MRS Zoe Kirby

Signature of person who carried out the internal audit



Date

22/05/2018

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).